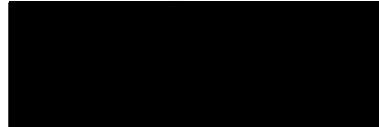


EXHIBIT 23



September 17, 2018

Honorable William H. Pauley III
40 Foley Square
New York, NY 10007

Dear Judge Pauley:

My husband and I met Michael Cohen, his wife Laura and their two children, Samantha and Jake, when we were parents of kindergarteners in September 2001. It was an extraordinary moment in U.S. history, as we met a few days after 9/11. It was a time when the country came together as one; the parents and families that met that day formed a special bond of friendship. Our friendship with Michael and Laura spans more than 17 years and continues today.

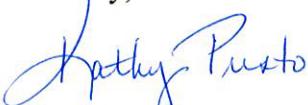
Our relationship with Michael is and always has been personal in nature – he doesn't discuss the businesses with which he's involved – and he is a caring friend. After first meeting in 2001, our daughters became close and together our families have celebrated life's special moments, from birthday parties, summer camp, figure skating competitions, Bat Mitzvahs and Confirmations to school plays, concerts, field trips, moving-up ceremonies, college acceptances and more. You should know that Michael and Laura are committed and loving parents. Michael's devotion to family is evident: he is and was always present at his children's activities – from early morning figure skating and ice hockey lessons at Wollman Rink to travel baseball – and he never hesitated to volunteer his time at school. His face lights up whenever he sees his kids or discusses their latest achievements.

My husband and I were devastated to learn that a close and trusted friend has admitted and plead guilty to the charges he was accused of. We've spent time with Michael over the last several months and have watched him come to grips with his actions. He recognizes he has made mistakes, accepts responsibility for them and is remorseful; his plea indicates this and he knows he must pay the consequences. We have no doubt that Michael understands how he must lead his life moving forward.

We hope you will consider leniency and minimal prison time. Michael is one of the kindest and most caring people we have the pleasure of knowing. He actively seeks to help others, whether they are a lifelong friend or someone he's just met. We hope you take this into consideration when passing sentence on him.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Kathy B. Presto".

Kathy B. Presto